

Regulation 39-22-109(1).

Apportionment of tax in the case of a nonresident individual. A nonresident individual's Colorado income tax shall be what his Colorado tax would have been were he a full-year Colorado resident apportioned in the ratio of his Colorado-source modified federal adjusted gross income to his total modified federal adjusted gross income. If the Colorado-source modified federal adjusted gross income is larger than the total modified federal adjusted gross income, the Colorado tax shall be proportionately larger than what it would have been were he a full-year Colorado resident.

Regulation 39-22-109(2).

(1) Colorado source income of a nonresident athlete employed by a Colorado sports franchise. The Colorado-source employment income of a nonresident athlete employed by a Colorado sports franchise shall be the current year contract income reported for federal income tax purposes apportioned in the ratio of the number of days of services performed in Colorado over the total number of days during the tax year for which the athlete is required to make his services available to the franchise under the terms of his contract.

2) Colorado passive losses of nonresident individuals. A nonresident of Colorado may source to Colorado passive losses carried over from prior tax years and claimed in arriving at federal adjusted gross income to the extent such nonresident had Colorado source passive losses in prior tax years not previously claimed for Colorado income tax purposes.

Regulation 39-22-110(1).

Apportionment of tax in the case of a part-year resident individual. A part-year resident individual's Colorado income tax shall be what his Colorado tax would have been were he a full-year Colorado resident apportioned in the ratio of his modified federal adjusted gross income applicable to that part of the year he was a Colorado resident over his total modified federal adjusted gross income. If the modified federal adjusted gross income applicable to that part of the year he was a Colorado resident is larger than his total modified federal adjusted gross income, his Colorado tax shall be proportionately larger than it would have been were he a full-year Colorado resident.

Regulation (39-) 22-116.2. Income and Deduction Relating to Resident Portion of Tax Year. Certain items of income and deductions can be easily identified as relating to the resident or the nonresident portion of the tax year. Where no clear distinction exists, the inclusion of income or the deductibility of expenses shall be determined as though the taxpayer's federal tax year began on the day he became a Colorado resident or ended the day he became a nonresident and as if he or she were on the accrual basis of accounting for federal income tax purposes.

Regulation (39-) 22-116.3. Part-Year Resident and Nonresident Combination. If a part-year resident had income from Colorado sources during that part of the year he was a nonresident, his Colorado taxable income shall be the total of his nonresident Colorado taxable income computed under the provisions of section 39-22-115 (now 39-22-109) C.R.S. 1973 and his part-year resident Colorado taxable income as computed under the provisions of section 39-22-116 (now 39-22-110) C.R.S. 1973, with each portion of the year being treated as a short period tax year for Colorado purposes.

(Relating to 39-22-110, C.R.S.)